

AR1000RC5

STATE OF ARKANSAS
Certificate for Retarded Child

INDIVIDUAL INCOME TAX RETURN

Taxpayer's Full Name *(as shown on return)*

Social Security Number

Street Address

City

State

Zip

This certificate must be completed in its entirety to receive the \$500.00 retarded child care credit. The \$500.00 tax credit is in addition to your regular dependent tax credit. It must be attached to your Individual Income Tax Return the first time this credit is taken. It is good for five years from the date the original tax credit is filed. At the end of five years you must have a new certificate completed and attached to your Individual Income Tax Return.

To take advantage of this tax credit the taxpayer and/or child must meet all of the following conditions:

1. **The "Child" shall include a person of the taxpayer's blood or an adopted child without regard to chronological age.**
2. **The child must have more than six months Arkansas residency during the tax year and must be dependent on the taxpayer for more than fifty percent (50%) of his/her maintenance, support and care in the taxpayer's home.**
3. The taxpayer must have resided in Arkansas for more than six (6) months prior to the end of the year.
4. The child must be mentally deficient to the extent that he/she is incapable of managing himself/herself or his/her affairs and must be eligible for admission to the Arkansas Human Development Center.
5. The child has not resided in the Arkansas Human Development Center more than six (6) months of the tax year. (The tax credit is compensation for your care of the child in the home.)
6. The child's mental deficiency has been determined by a Medical Doctor, Licensed Psychologist, or a Licensed Psychological Examiner in good standing with the Arkansas Board of Examiners in Psychology whose diagnosis indicates retardation within the meaning of Act 6 of 1955.
7. This \$500.00 tax credit is not being claimed by any other taxpayer.

Child's Full Name

Relationship to Taxpayer

I.Q. or Retardation Rating

Child's Physical Age

Does the child reside in your home more than six (6) months of every year?

☐ Yes ☐ No

The above child has been diagnosed as mentally retarded by a Medical Doctor, Licensed Psychological Examiner (functioning under the supervision of a Licensed Psychologist) whose license is in good standing with the Arkansas Board of Examiners in Psychology.

I certify that the information listed above is true and correct.

Doctor or Examiner's Signature

Date

Doctor's or Examiner's Name

Office Phone

Street Address

City

State

Zip

Taxpayer's Signature

Date